

JOHN P. DELLETT*
OF COUNSEL

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DELLETT AND WALTERS

PATENT AND TRADEMARK LAW

P.O. BOX 82788 1224 S.E. MALDEN STREET
PORTLAND, OREGON 97282-0788 PORTLAND, OREGON 97202-6938
U.S.A.

TELEPHONE

(503) 224-0115

FAX

(503) 224-7017

patents@joneemail.com

* Registered Patent Attorney

FACSIMILE COVER LETTER

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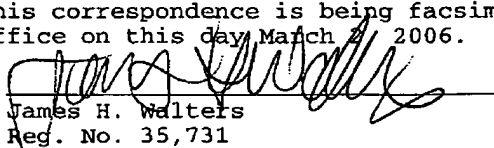
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James H. Walters
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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of Confirmation No.: 4638

Takahiko TANAHASHI et al Art Unit: 2857

S. N. 10/613,932 Examiner: Elias Desta

Filed: July 1, 2003

For: NUMERICAL ANALYSIS SYSTEM USING HYBRID GRID ADAPTATION
METHOD

RESPONSE TO OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
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Sir:

In response to the notice of January 31, 2006, please make
the following amendments:

Specification amendments begin on page 2 of this document.

Remarks begin on page 4 of this document.